

DETAILED LIST OF DIVISION OF REVENUE LICENSES AND TAX RATES

Category	Business Group Code	Annual Fee	Additional Locations	Current Tax Rate	Returns Due	Exclusion
Advertising Agency	101	\$75	\$25	0.003983	Monthly	\$100,000
Amusement Machine Owner	105					
Business license fee		75	25	0.003983	Monthly	100,000
Each machine (decal)	131	75	-	-	-	-
Auctioneer Non-Resident - each county	519	225	225	0.003983	Monthly	100,000
Auctioneer Resident	520	75	25	0.003983	Monthly	100,000
Broker	120	75	25	0.003983	Monthly	100,000
*Cigarette						
*Wholesaler and/or Affixing Agent	213	200	200	-	-	-
Wholesale business license also needed	214	75	75	0.003983	Monthly	100,000
*Retail Permit (3 years)	201	15	-	-	-	-
Vending machine decals - each machine	212	3	-	-	-	-
*Circus exhibitor	126	750	-	-	-	-
Non-profit Organizations		300	-	-	-	-
Commercial Feed Dealers	360	75	75	0.000996	Monthly	100,000
Commercial Lessors	198	75	25	0.003983	Monthly	100,000
Contractors	331	75	-	0.006472	Monthly	100,000
Developers	332	75	-	0.006472	Monthly	100,000
Non-residents (bonding requirements)	335	75	-	0.006472	Monthly	100,000
Construction Transportation	333	75	-	0.006472	Monthly	100,000
Drayperson or Mover	026	75	25	0.003983	Monthly	100,000
Electric Use Tax	708	-	-	.0425/.0200	Tech Info Memo 97-8 and 97-9	
Farm Machinery Retailer	394	75	75	0.000996	Monthly	100,000
Finance or Small Loan Agency	144	450	450	-	-	-
Food Processors	374	75	75	0.001991	Monthly	100,000
Gas Use Tax	704	-	-	.0425/.0200	Tech Info Memo 97-8 and 97-9	
General Services	099	75	25	0.003983	Monthly	100,000
[1] [8] Grocery Supermarkets	404	90	40	0.003267	Monthly	100,000
[2] Hotel -- per suite / per room	152	30/25	-	0.08	Monthly	-
Lessee/Use of Tangible Personal Property	612					
Motor vehicles	613	-	-	0.019914	Quarterly	-
With retail license	611	-	-	0.019914	Quarterly	-
Lessor of Tangible Personal Property	602	75	25	0.002987	Quarterly	300,000
Motor vehicles	603	75	25	0.002987	Quarterly	300,000
Manufacturers	356	75	75	0.001260	Monthly	1,250,000
Manufacturers, Automobile	357	75	25	0.000945	Monthly	1,250,000
Manufacturers, Clean Energy Technology Device	358	75	25	0.000945	Monthly	1,250,000
Manufacturers Representative	045	75	25	0.003983	Monthly	100,000
[2] Motel - Per Room	161	25	-	0.08	Monthly	-
[7] *Motor Vehicle Dealer	450	100	-	2.00 ea. vehicle	Quarterly	-
Occupational / Professional	099	75	25	0.003983	Monthly	100,000
*Outdoor Music Festival Promoter	108	750	-	-	-	-
Parking Lot or Garage Operator	174	75	35	0.003983	Monthly	100,000
Petroleum Dealers						
[3] [8] Retailer	387	90	40	0.007468	Monthly	100,000
[4] Wholesaler	368	75	75	0.003983	Monthly	100,000
Personal Services	007	75	25	0.003983	Monthly	100,000
Photographer - Resident	178	75	25	0.003983	Monthly	100,000
*Transient - plus \$25 per day	194	-	-	0.003983	Monthly	100,000

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Private Detective (State Police approval required)	183	75	25	0.003983	Monthly	100,000
Professional Services	007	75	25	0.003983	Monthly	100,000
Public Utilities	701	-	-	0.425/0.02	Monthly	-
Cable Television and Satellite	707	-	-	0.02125	Monthly	-
Telecommunications	709	-	-	0.05	Monthly	-
[5] Electric Utility	708	-	-	0.0425/0.02	Monthly	-
Gas Utility	704	-	-	0.0425/0.02	Monthly	-
[6] Telephone & Telegraph Wire Tax	702	\$.60 per/mile; \$.30/next longest wire; \$.20 every other wire owned. Returns and reporting the number of miles of wire and transmitters are due June 1, and tax payments are due by June 15th				
Real Estate Broker	581	75	25	0.003983	Monthly	100,000
Restaurant Retailer	393	75	25	0.006472	Monthly	100,000
[8] Retailer - General	396	90	40	0.007468	Monthly	100,000
[8] Transient (registration and bonding required)	400	90	40	0.007468	Monthly	100,000
[8] Transient 10 days or less	403	40	-	0.007468	After 10th day	3,000
[10] Retail - Tire Sales	406	-	-	\$2.00/tire sold	Monthly	-
Sales Representative	186	75	-	-	-	-
Security Guard Co. (State Police approval required)	183	75	25	0.003983	Monthly	100,000
Security Systems (State Police approval required)	100	115	25	0.003983	Monthly	100,000
Showperson	189	375	-	-	-	-
Steam, Gas and Electric	703	50	1 st year	0.001	Annually	-
Taxicab or Bus Operator -- 1 st vehicle / each	173	45	30	-	-	-
[2] Tourist Home -- per room (minimum 5 rooms)	192	15	-	0.08	Monthly	-
Trailer Park -- each space	193	10	-	-	-	-
[8] Transient Nursery Retailer	405	90	90	0.007468	Monthly	100,000
Transportation Agent	056	75	25	-	-	-
Travel Agency	097	225	25	-	-	-
Machine Decals						
Amusement Machine	131	75	-	-	-	-
Vending Machine -- each machine	399	5	-	-	-	-
Cigarette -- each machine	212	3	-	-	-	-
(Business license also needed)						
Wholesalers	377	75	75	0.003983	Monthly	100,000

* Those categories marked with an asterisk (*) are not proratable and the full amount must be paid.

[1] **Grocery Supermarkets** - the tax rate is .003267 on all taxable gross receipts.

[2] **Hotels, Motels and Tourist Homes** - The eight percent (8%) tax is collected from the guest and remitted to the Division of Revenue

[3] **Petroleum Retailers** - The composite rate includes the General Fund tax of .007468 and a Hazardous Substance tax of .009.

[4] **Petroleum Wholesalers** - The composite rate includes the General Fund tax of .003983, a Hazardous Substance tax of .009 and surtax of .002489.

[5] **Electric Utility** - The tax rate is .0235 for electric consumed by manufacturers, food processors and agribusinesses.

[6] **Interstate calls are exempt.**

[7] **Motor Vehicle Dealer** - Motor vehicle Dealers who self-finance any sale of a motor vehicle to a retail buyer without charging interest are required to file an original surety bond in the principle sum of \$25,000 with the Division of Revenue.

[8] **Retail Crime Fee** - This license fee includes an additional \$15.00

[9] **Retail Tire License and Scrap Tire Fee** - Exemptions include tires sold for farm tractors and off-highway vehicles (dirt bikes, off-road ATVs), tires sold as part of a vehicle sale, and wholesale tire sales.